

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

WITHDRAWAL OF CLAIM

Debtor Name and Case Number:	Motors Liquidation Company, Case No. 09-50026
Creditor Name and Address:	Tennessee Department of Revenue c/o TN Attorney General, Bankruptcy Div. PO Box 20207 Nashville, TN 37202-0207
Claim Number (if known):	70361
Date Claim Filed:	July 26, 2010
Total Amount of Claim Filed:	\$2,945,904.68

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor. I hereby withdraw the above-referenced claim and authorize the Clerk of this Court, or their duly appointed Claims Agent, to reflect this withdrawal on the official claims register for the above-referenced Debtor.

Dated: September 24, 2010

/s/ Marvin E. Clements, Jr.

Print Name: Marvin E. Clements, Jr.

Title (if applicable): Senior Counsel

DEFINITIONS

Debtor

The person, corporation or other entity that has filed a bankruptcy case is called the debtor.

Creditor

A creditor is any person, corporation, or other entity to which the debtor owed a debt.

Proof of Claim

A form filed with the clerk of the bankruptcy court where the bankruptcy case was filed, to tell the bankruptcy court how much the debtor owed a creditor (the amount of the creditor's claim).

ITEMS TO BE COMPLETED ON THIS WITHDRAWAL OF CLAIM

Court, Name of Debtor and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor:

Complete the section giving the name and address of the creditor that was listed on the previously filed Proof of Claim form.

Information identifying the Claim that is to be withdrawn:

Complete the section giving the court claim number, date claim was filed and total amount of claim filed to help identify the claim that is to be withdrawn.

Sign and print the name and title, if any, of the creditor or other person authorized to file this withdrawal of claim (attach copy of power of attorney, if any).

This form must be filed with the clerk of the Bankruptcy Court for the Southern District of New York. Filing may be accomplished by mailing this form to Clerk, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, NY 10004-1408. Alternatively, attorneys with an ECF password may file this form electronically. A copy of the form should also be sent to Motors Liquidation Company c/o AlixPartners, Attn: Tim Neis, 500 Renaissance Center, Suite 1400, Detroit, MI 48243, or via email to TNeis@alixpartners.com, or via facsimile to 313-486-4258.